OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 99-4

AMERICAN GOVERNMENT COURSE DOCUMENT REQUIREMENTS

This mandate requires school districts to teach and students to read, as part of the American Government and Civics courses required for high school graduation, the Declaration of Independence; the United States Constitution, including the Bill of Rights; the Federalist Papers; the Emancipation Proclamation; the Gettysburg Address; and George Washington's Farewell Address.

These instructions are issued subsequent to the Commission on State Mandates' adoption of the program's parameters and guidelines and prior to the program's funding by the Legislature.

Reimbursement claims detailing the actual costs incurred for the period January 1, 1997, through June 30, 1997, and fiscal year 1997-98 must be filed with the State Controller's Office. *Claims must be delivered or postmarked on or before August 30, 1999.* Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed \$1,000. In order for a claim to be considered properly filed, it must include supporting documentation as specified in the instructions substantiating the costs claimed. In addition, the functions performed by each employee for whom costs were claimed must be explained. *Claims filed more than one year after the deadline, or without supporting documentation, will not be accepted.*

Estimated claims for costs to be incurred during the 1998-99 fiscal year must also be filed by August 30, 1999. Timely filed claims will be paid before late claims.

Minimum Claim Cost

Section 17564(a) of the Government Code provides that no claim shall be filed pursuant to Section 17561 unless such a claim exceeds \$200 per program per fiscal year. However, any county superintendent of schools, as the fiscal agent for the district, may submit a combined claim in excess of \$200 on behalf of districts within the county even if an individual district's claim does not exceed \$200. A combined claim must show the individual claim costs for each school district. Once a combined claim is filed, all subsequent fiscal years relating to the same mandate must be filed in a combined form. The county superintendent receives the reimbursement payment and is responsible for disbursing funds to each participating district. A school district may withdraw from the combined claim form by providing the county superintendent and the State Controller's Office with a written notice of its intent to file a separate claim at least 180 days prior to the deadline for filing the claim. Claims should be rounded to the nearest dollar.

Estimated Claims

Unless otherwise specified in the claiming instructions, claimants are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. The claimant can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, the claimant must complete claim forms as

specified for the program and explain the reason for increased costs. If no explanation supporting the higher estimate is provided with the claim, the claim will automatically be adjusted to 110% of the previous fiscal year's actual costs.

Reimbursement Claims

Reimbursement claims for actual increased costs must be supported by documentation providing evidence of the validity of the expenditures including, but not limited to, employee time records, invoices, receipts, contracts, and purchase orders. No claim for actual costs shall be filed without supporting documentation.

Audit of Costs

All claims submitted to the State Controller's Office are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the claiming instructions. If any adjustments are made to a claima "Notice of Claim Adjustment," specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim

On-site audits will be conducted by the State Controller's Office as deemed necessary. Accordingly, documentation to support actual costs claimed must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for two years from the date of initial payment of the claim.

Claim documentation shall be made available to the State Controller's Office on request.

Retention of Claiming Instructions

The claiming instructions and forms in this package should be retained permanently in your *Mandated Cost Manual* for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. Each year the State Controller's Office will send updates on forms as well as any other information or instructions necessary to file claims. When new program costs are claimable, instructions will be sent to claimants.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at www.sco.ca.gov.

Request of the Commission on State Mandates

Claimants are encouraged to send (by mail to the Commission on State Mandates, 1300 I Street, Suite 950, Sacramento, CA 95814, or facsimile to (916) 445-0278)a completed copy of form AGDR-1 of these claiming instructions for each of the initial year's reimbursement claims. Providing this information is not a condition of payment; however, this information will enable Commission to develop a statewide cost estimate and recommend an appropriation to the Legislature for funding the mandated programs contained in these instructions.

Address for Filing Claims

Submit a signed original and a copy of form FAM-27, Claim For Payment, and a copy of all other forms and supporting documents to:

If delivery is by

If delivery is by

<u>U.S. Postal Service</u>: <u>other delivery services</u>:

Office of the State Controller
Attn: Local Reimbursements SectionAttn: Local Reimbursements Section

Division of Accounting and Reporting Division of Accounting and Reporting

P.O. Box 942850 3301 C Street, Suite 500 Sacramento, CA 94250 Sacramento, CA 95816

AMERICAN GOVERNMENT COURSE DOCUMENT REQUIREMENTS

1. Summary of Chapter 778/96

Education Code Section 51230, as added by Chapter 778, Statutes of 1996, requires school districts to teach and students to read, as part of the American Government and Civics courses required for high school graduation, the Declaration of Independence; the United States Constitution, including the Bill of Rights; the Federalist Papers; the Emancipation Proclamation; the Gettysburg Address; and George Washington's Farewell Address.

2. Commission on State Mandates Decision

The Commission on State Mandates, in the Statement of Decision adopted at the hearing on February 25, 1999, determined that Education Code Section 51230 imposes a reimbursable state mandated new program or higher level of service upon school districts within the meaning of Section 6, Article XIII B of the California Constitution and Section 17514 of the Government Code.

3. Eligible Claimants

Any school district as defined in Government Code Section 17519, except for community colleges, that incurs increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

4. Appropriations

These claiming instructions are issued following the adoption of the program's parameters and guidelines by the Commission on State Mandates. Funding for payment of initial claims covering fiscal period January 1, 1997, through June 30, 1997, and fiscal years 1997-98, and 1998-99, may be made available in a future appropriation act subject to the approval of the Legislature and the Governor.

To determine if this program is funded in subsequent fiscal years, refer to the schedule, "Appropriation for State Mandated Cost Programs," in the *Annual Claiming Instructions for State Mandated Costs* issued in October of each year to county superintendents of schools and superintendents of schools.

5. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs projected to be incurred for the current fiscal year.

B. Minimum Claim

Government Code § 17564(a) provides that no claim shall be filed pursuant to Government Code § 17561 unless such a claim exceeds \$200 per program per fiscal year. However, any county superintendent of schools, as fiscal agent for the school district, may submit a combined claim in excess of \$200 on behalf of one or more districts within the county even if the individual district's claim does not exceed \$200. A combined claim must show the individual costs for each district. Once a combined claim is filed, all subsequent years relating to the same mandate must be filed in a

combined form. The county receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing a written notice to the county superintendent of schools and the State Controller's Office of its intent to file a separate claim, at least 180 days prior to the deadline for filing the claim.

6. Filing Deadline

A. Initial Claims

Pursuant to Government Code Section 17561, Subdivision (d)(3), initial claims must be filed within 120 days from the issuance of claiming instructions. Accordingly:

- (1) Reimbursement claims detailing the actual costs incurred for the period January 1, 1997, to June 30, 1997, and 1997-98 fiscal year must be filed with the State Controller's Office and postmarked by August 30, 1999. If the reimbursement claim is filed after the deadline of August 30, 1999, the approved claim must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.
- (2) Estimated claims for costs to be incurred during the 1998-99 fiscal year must be filed with the State Controller's Office and postmarked by August 30, 1999. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1998-99 reimbursement claim must be filed by January 15, 2000.

B. Annually Thereafter

Refer to the item, "Reimbursable State Mandated Cost Programs," contained in the cover letter for mandated cost programs issued annually in October, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/19__ Reimbursement Claim", and/or "19__/19__ Estimated Claim", claims may be filed as follows:

- (1) An estimated claim filed with the State Controller's Office must be postmarked by January 15 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.
 - After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year. If the district fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the schedule, "Appropriation for State Mandated Cost Programs," in the previous fiscal year's annual claiming instructions.
- (2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by January 15 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.

7. Reimbursable Activities

For each eligible school district and county office of education, the direct and indirect costs of labor, material and supplies, contract services, equipment, travel, and training incurred for the following mandated components are reimbursable:

A. Establishing Policies and Procedures

Preparing and adopting policies, procedures, and forms related to teaching the Federalist Papers, the Emancipation Proclamation, the Gettysburg Address, and George Washington's Farewell Address as part of the American Government and Civics courses.

B. Training

Training teachers who teach American Government or Civics courses about the requirements to teach the Federalist Papers, the Emancipation Proclamation, the Gettysburg Address, and George Washington's Farewell address, about new text materials related to these documents, and about methods of teaching these documents. This reimbursable activity includes:

- 1) Activities performed by administrators, other school district personnel, and consultants to prepare for training sessions and to conduct training sessions;
- 2) Either the cost of providing a substitute teacher for each teacher who attends a training session during the teacher's normal classroom periods or the additional payments made to each teacher who attends a training session outside the teacher's normal classroom period (after school or on Saturday); and
- 3) The cost of materials and supplies used or distributed in training sessions on this mandated program.

Each school district may conduct more than one training session and may conduct training sessions in different fiscal years; however, the cost of providing either a substitute teacher during the school day or making additional payments to each teacher attending a training session outside the regular school day is eligible for reimbursement only once for each teacher who teaches an American Government or Civics course. The labor time of the teacher spent in attending a training session during that teacher's normal classroom hours is not eligible for reimbursement.

C. Procurement of Materials and Supplies

- 1) Procuring Student Text Materials before the Scheduled Adoption of New Textbooks
 - a) The one-time activity of reviewing student text materials purchased before January 1, 1997, to determine whether they contain the Federalist Papers, the Emancipation Proclamation, the Gettysburg Address, and George Washington's Farewell Address;
 - b) If existing textbooks and materials do not contain the Federalist Papers, the Emancipation Proclamation, the Gettysburg Address, and George Washington's Farewell Address, then the following activities are eligible for reimbursement:
 - Contacting text publishers to determine what text materials are available that contain or explain the Federalist Papers, the Emancipation Proclamation, the Gettysburg Address, and George Washington's Farewell Address;
 - ii) Negotiating and coordinating the purchase of student materials that contain or explain the Federalist Papers, the Emancipation Proclamation, the Gettysburg Address, and George Washington's Farewell Address; and
 - iii) Administering the purchase of student materials that contain or explain the Federalist Papers, the Emancipation Proclamation, the Gettysburg Address, and George Washington's Farewell Address, including preparing contracts
 - or purchase orders for the purchase of student materials, distributing the purchased materials, and conducting an inventory of purchased materials.

The purchase price of the student materials that contain or explain the Federalist Papers, the Emancipation Proclamation, the Gettysburg Address, and George Washington's Farewell Address is eligible for reimbursement.

- 2) Adoption of New Textbooks
 - Reviewing proposed student textbooks to determine whether they contain the Federalist Papers, the Emancipation Proclamation, the Gettysburg Address, and George Washington's Farewell Address.
 - b) If the proposed new textbooks contain or explain the Federalist Papers, the Emancipation Proclamation, the Gettysburg Address, and George Washington's Farewell Address, then the pro rata share of costs directly related to performing the following activities is eligible for reimbursement:
 - Negotiating and coordinating the purchase of student textbooks that contain or explain the Federalist Papers, the Emancipation Proclamation, the Gettysburg Address, and George Washington's Farewell Address; and
 - ii) Administering the purchase of student textbooks that contain or explain the Federalist Papers, the Emancipation Proclamation, the Gettysburg Address, and George Washington's Farewell Address, including preparing contracts or purchase orders for the purchase of student textbooks, distributing the purchased textbooks, and conducting an inventory of purchased textbooks.

The pro rata share of the purchase price directly related to the inclusion of textbooks that contain or explain the Federalist Papers, the Emancipation Proclamation, the Gettysburg Address, and George Washington's Farewell Address is eligible for reimbursement.

- c) If the proposed new textbooks do not contain or explain the Federalist Papers, the Emancipation Proclamation, the Gettysburg Address, and George Washington's Farewell Address, then the pro rata share of costs directly related to performing the following activities is eligible for reimbursement:
 - Contacting text publishers to determine what textbooks are available that contain or explain the Federalist Papers, the Emancipation Proclamation, the Gettysburg Address, and George Washington's Farewell Address;
 - ii) Negotiating and coordinating the purchase of student textbooks that contain or explain the Federalist Papers, the Emancipation Proclamation, the Gettysburg Address, and George Washington's Farewell Address; and
 - iii) Administering the purchase of student text books that contain or explain the Federalist Papers, the Emancipation Proclamation, the Gettysburg Address, and George Washington's Farewell Address, including preparing contracts or purchase orders for the purchase of student textbooks, distributing the purchased textbooks, and conducting an inventory of purchased textbooks.

The pro rata share of the purchase price directly related to the inclusion of textbooks that contain or explain the Federalist Papers, the Emancipation Proclamation, the Gettysburg Address, and George Washington's Farewell Address is eligible for reimbursement.

- 3) Procuring Teacher Reference and Resource Materials
 - Reviewing teacher reference and resource materials purchased before January 1, 1997, to determine whether they are sufficient to facilitate the teaching of the Federalist Papers, the Emancipation Proclamation, the Gettysburg Address, and George Washington's Farewell Address;
 - b) If the existing teacher reference and resource materials are not sufficient to facilitate the teaching of the Federalist Papers, the Emancipation Proclamation,

the Gettysburg Address, and George Washington's Farewell Address, then the following activities are eligible for reimbursement:

- Contacting text publishers to determine what teacher reference and resource materials are available to facilitate the teaching of the Federalist Papers, the Emancipation Proclamation, the Gettysburg Address, and George Washington's Farewell Address;
- ii) Negotiating and coordinating the purchase of teacher reference and resource materials sufficient to facilitate the teaching of the Federalist Papers, the Emancipation Proclamation, the Gettysburg Address, and George Washington's Farewell Address; and
- iii) Administering the purchase of teacher reference and resource materials sufficient to facilitate the teaching of the Federalist Papers, the Emancipation Proclamation, the Gettysburg Address, and George Washington's Farewell Address, including preparing contracts or purchase orders for the purchase of these materials, distributing the purchased materials, and conducting an inventory of said materials.

Each school district may purchase teacher reference and resource materials in different fiscal years; however, the cost of providing teacher reference and resource materials is eligible for reimbursement only once for each teacher who teaches an American Government or Civics course.

The purchase price of teacher reference and resource materials sufficient to facilitate the teaching of the Federalist Papers, the Emancipation Proclamation, the Gettysburg Address, and George Washington's Farewell Address is eligible for reimbursement.

8. Reimbursement Limitations

Any offsetting savings or reimbursement the claimant received from any source including but not limited to, service fees collected, federal funds, and other state funds as a direct result of this mandate, shall be identified and deducted so only net local costs are claimed.

9. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms AGDR-1 and AGDR-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form AGDR-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form AGDR-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

1) Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed and specify the actual time devoted to each function by each employee, productive hourly rate, and related fringe benefits.

In lieu of actual hours, the average number of hours devoted to each reimbursable activity can be claimed if supported by a documented time study.

At present no instructions are available for performing a time study. Therefore, it is suggested that claims be based on actual costs.

Reimbursement for personal services includes compensation paid for salaries, wages, and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g., annual leave, sick leave) and the employer's contribution of social security, pension plans, insurance, and worker's compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities the employee performs.

Source documents may include, but are not limited to, time logs evidencing actual costs claimed under Reimbursable Activities, time sheets, payroll records, canceled payroll warrants, organization charts, duty statements, pay rate schedules, and other documents evidencing the expenditure. If a documented time study is the basis for claimed time spent, attach the time records with the claim. The State Controller's Office will review the documented time study for precision and reliability.

2) Materials and Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials and supplies consumed specifically for the purposes of this mandate. The cost of materials and supplies that are not exclusively used for this mandate is limited to the pro rata portion used to comply with this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

Source documents may include, but are not limited to, general and subsidiary ledgers, invoices, purchase orders, receipts, canceled warrants, inventory records, and other documents evidencing the expenditure.

3) Contract Services

Provide the name(s) of contractor(s) who performed the service(s), including any fixed contracts for services. Describe the reimbursable activity(ies) performed by each named contractor, and give the number of actual hours spent on the activities, if applicable. Show the actual dates when services were performed and itemize all costs for those services. For fixed price contracts, list the activities performed under the contract. Attach consultant invoices with the claim.

Source documents may include, but are not limited to, general and subsidiary ledgers, contracts, invoices, canceled warrants, and other documents evidencing the expenditure.

4) Fixed Assets

List the purchase price of equipment and other capital assets acquired for the purpose of this mandate. Purchase price includes taxes, delivery, and installation costs. Explain the use of each asset. If an asset is acquired for the subject state mandate, but is utilized in some way not directly related to the program, only the pro-rated portion of the asset that is used for purposes of this program is reimbursable.

Source documents may include, but are not limited to, general and subsidiary ledgers, invoices, purchase orders, receipts, canceled warrants, inventory records, and other documents evidencing the purchases.

5) Travel Expenses

Travel expenses for mileage, per diem, lodging, and other employee entitlements are reimbursable in accordance with the rules of the local jurisdiction. Provide the name(s) of the traveler(s), purpose of travel, inclusive travel dates, destination points, and costs.

Source documents may include, but are not limited to, employee travel expense claims, receipts, and other documents evidencing the travel expenses.

6) Training

The cost of training for activities specified in 7.B. may be claimed. Give the name of the training session, dates, location, and name(s) of the employee(s) attending training associated with the mandate. Reimbursable costs include, but are not limited to, salaries and benefits of personnel conducting or attending the training, registration fees, transportation, lodging, and per diem.

Source documents may include, but are not limited to, employee travel expense claims, receipts, training agendas, and other documents evidencing the training expenses.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial claim at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

B. Form AGDR-1, Claim Summary

This form is used to summarize direct costs by claim component and compute allowable indirect costs for the mandate.

School districts and local boards of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. The cost data on this form is carried forward to form FAM-27.

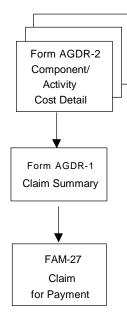
C. Form FAM-27, Claim for Payment

Form FAM-27 contains a certification that must be signed by an authorized representative of the district. All applicable information from form AGDR-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

D. Cost Accounting Statistics

Claimants are encouraged to send (by mail to the Commission on State Mandates, 1300 I Street, Suite 950, Sacramento, CA 95814, or facsimile to (916) 445-0278) a completed copy of form AGDR-1 of these claiming instructions for each of the initial year's reimbursement. Providing this information is not a condition of payment; however, this information will enable the Commission to develop a statewide cost estimate and recommend an appropriation to the Legislature for funding the mandated programs contained in these instructions.

Illustration of Claim Forms



Form AGDR-2 Component/Activity Cost Detail

Complete a separate form AGDR-2, for each cost component for which expenses are claimed.

- A. Establishing Policies and Procedures
- B. Training
- C. Acquiring Materials and Supplies

State Controller's Office

School Mandated Cost Manual

	State Controller's	Office	School Manualeu Cost Manual					
		CLAIM FOR PAYMEN	For State Controller Use Only					
		ant to Government Code Some Sole Sole Sole Sole Sole Sole Sole Sol	(19) Program Number 00179 (20) Date File/					
_	(01) Claimant Identificat	ion Number	Reimbursement Claim Data					
A B E	(02) Mailing Address		(22) AGDR-1, (04(1)(f)					
-	Claimant Name		(23) AGDR-1, (04)(2)(f)					
1	County of Location			(24) AGDR-1, (04)(3)(f)				
2	Street Address or P. O. Box			(25) AGDR-1, (06)				
	City	State	Zip Code	(26)				
	Type of Claim	Estimated Claim	Reimbursement Claim	(27)				
		(03) Estimated	(09) Reimbursement	(28)				
		(04) Combined	(10) Combined	(29)				
		(05) Amended	(11) Amended	(30)				
	Fiscal Year of Cost	(06) 19/19	(12) 19/19	(31)				
	Total Claimed Amount	(07)	(13)	(32)				
	Less: 10% Late Penalty, not to exceed \$1,000		(14)	(33)				
	Less: Estimated Clai	m Payment Received	(15)	(34)				
	Net Claimed Amoun	t	(16)	(35)				
	Due from State	Oue from State (08)		(36)				
	Due to State		(18)	(37)				
	(38) CERTIFICATION OF CLAIM							
	In accordance with the provisions of Government Code § 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for costs mandated by Chapter 778, Statutes of 1996, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.							
	I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 778, Statutes of 1996.							
	The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 778, Statutes of 1996, set forth on the attached statements.							
	Signature of Authorized I	Representative	Dat	e 				
	Type or Print Name		Title	9				
	(39) Name of Contact Pe	erson for Claim	Tele	ephone Number				
			(_)	Ext			

AMERICAN GOVERNMENT COURSE DOCUMENT REQUIREMENTS Certification Claim Form

Instructions

FORM FAM-27

(01)	I eave blank

- (02) A set of mailing labels with the claimant's I.D. number and address has been enclosed with the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.
- (03) If filing an original estimated claim, enter an "X" in the box on line (03) Estimated.
- (04) If filing an original estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.
- (05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form AGDR-1 and enter the amount from line (11).
- (08) Enter the same amount as shown on line (07).
- (09) If filing an original reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing an original reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended or a combined claim on behalf of districts within the county, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of reimbursement claim from form AGDR-1, line (11).
- (14) Filing Deadline. Initial Claims of Ch. 778/96. If the reimbursement claim for the period January 1, 1997, through June 30, 1997, or fiscal year 1997-98, is filed after August 30, 1999, the claim must be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or \$1,000, whichever is less.

<u>Filing Deadline</u>. Annually Thereafter. If the reimbursement claim is filed after January 15 following the fiscal year in which costs were incurred, the claim must be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or \$1,000, whichever is less.

- (15) If filing a reimbursement claim and have previously filed an estimated claim for the same fiscal year, enter the amount received for the estimated claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16) Net Claimed Amount is positive, enter that amount on line (17) Due from State.
- (18) If line (16) Net Claimed Amount is negative, enter that amount in line (18) Due to State.
- (19) to (21) Leave blank.
- (22) to (37) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (25) for the reimbursement claim e.g. AGDR-1, (04)(1)(f), means the information is located on form AGDR-1, line (04)(1), column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, (i.e., no cents). Indirect costs percentage should be shown as a whole number and without the percent symbol (i.e., 7.548% should be shown as 8). Completion of this data block will expedite the payment process.
- (38) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized representative and must include the person's name and title, typed or printed. <u>Claims cannot be paid unless accompanied by a signed certification.</u>
- (39) Enter the name of the person and telephone number that this office should contact if additional information is required.

SUBMIT A SIGNED ORIGINAL AND ONE COPY OF FORM FAM-27, AND ONE COPY OF ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER ATTN: Local Reimbursements Section Division of Accounting and Reporting P.O. Box 942850 Sacramento, CA 94250 OFFICE OF THE STATE CONTROLLER ATTN: Local Reimbursements Section Division of Accounting and Reporting 3301 C Street, Suite 500 Sacramento, CA 95816

MANDATED COSTS AMERICAN GOVERNMENT COURSE DOCUMENT REQUIREMENTS CLAIM SUMMARY								
(01) Claimant	<u> </u>	Fiscal Year						
	Reimbursement Estimated				19_		/19	
(03) Leave blank								
Direct Costs								
(04) Reimbursable Components	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Travel and Training	(d) Equipment	(e Contr Servi	ract	(f) Total	
Establishing Policies and Procedures								
2. Training								
Procurement of Materials and Supplies								
(05) Total Direct Costs								
Indirect Costs								
(06) Indirect Cost Rate			[Fror	n J-380 or J-5	580]		%	
(07) Total Indirect Costs [Line (06) x {line (05)(f) - line (05)(e)}]								
(08) Total Direct and Indirect Costs		[Line (05)(f) + line (07)]						
Cost Reduction								
(09) Less: Offsetting Savings, if applicable								
(10) Less: Other Reimbursements, if applicable								
(11) Total Claimed Amount [Line (08) - {Line (09) + Line (10)}]								

New 4/99 Chapter 778/96

AMERICAN GOVERNMENT COURSE DOCUMENT REQUIREMENTS CLAIM SUMMARY

FORM AGDR-1

Instructions

- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs. Form AGDR-1 must be filed for a reimbursement claim. Do not complete form AGDR-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form AGDR-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) Leave blank.
- (04) Reimbursable Components. For each reimbursable component, enter the totals from form AGDR-2, line (05) columns (d), (e), (f), (g), and (h) to form AGDR-1, block (04) columns (a), (b), (c), (d), and (e) in the appropriate row. Total each row.
- (05) Total Direct Costs. Total columns (a) through (f).
- (06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable, for the fiscal year of costs.
- (07) Total Indirect Costs. Enter the result of multiplying the Indirect Cost Rate, line (06), by the Total Direct Costs, line (05)(f), reduced by Contract Services, line (05)(e).
- (08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).
- (09) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (10) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source, including but not limited to, service fees collected, and other state funds that reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (13), for the Reimbursement Claim.

Chapter 778/96 New 4/99

MANDATED COSTS AMERICAN GOVERNMENT COURSE DOCUMENT REQUIREMENTS COMPONENT/ACTIVITY COST DETAIL

FORM

COMPONENT/	COMPONENT/ACTIVITY COST DETAIL						DR-Z	
(01) Claimant	(02) Fisc	al Year C	osts Were	e Incurred				
(03) Reimbursable Components: Check or Establishing Policies and Proced		x per form	to identif	y the com	ponent be	eing claim	ed.	
Training								
Procurement of Materials and Su	pplies							
(04) Description of Expenses:Complete colu	mns (a) th	rough		Obj	ect Acco	unts		
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Travel and Training	(g) Equipment	(h) Contract Services	
(05) Total Subtotal Pa	ge: o	of						

New 4/99 Chapter 778/96

AMERICAN GOVERNMENT COURSE DOCUMENT REQUIREMENTS COMPONENT/ACTIVITY COST DETAIL Instructions

FORM AGDR-2

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year for which costs were incurred.
- (03) Reimbursable Components. Check the box which indicates the cost component being claim@heck only one box per form. A separate form AGDR-2 shall be prepared for each componewhich applies.
- Description of Expenses. The following table identifies the type of information required to supposint bursable costs. To detail costs for the component activity box "checked" in block (03) need the employee name(s), position title(s), a bride scription of the activities performed, actual time spent by each employee, productive rates, fringe benefits, materials and supplies used, travel, training, and contracterizes. The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed. Complete descriptions will expedite the payment process. For audit purposes, all supporting documents must be retained by the claimant for a period of tess than two yearsafter theend of the calendar year in which the reimbursement laim was filed or last amended, whichever later. If no funds were appropriated for the initial claim at the time the claim was filed, supporting documents must be retained or two years from the date of the initial claim. Such documents shall bemade available to the State Controller's Office on request.

Object/ Sub-object	Columns								Submit these supporting	
Accounts	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	documents with the claim	
Salaries	Employee Name Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked						
Benefits	Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries						
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used					
Travel and Training Travel	Purpose of Trip Name and Title Departure and Return Date	Mileage Rate	Days Miles Transportation Mode			Rate x Days or Miles = Total Transportation Cost				
Training	Employee Name/Title Name of Class		Dates Attended			Registration Fee				
Equipment	Description of Equipment Purchased Equipment I D	Unit Cost	Quantity Used				Itemized Cost of Equipment Purchased		Invoice	
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service					Itemized Cost of Services Performed	Invoice	

Total line (04), columns (d), (e), (f), (g), and (h) and enter the sum on this line. Check the appropriate bondinate if theamount is a total or subtotal. If more than one form is needed for the component/activitymber each page. Enter totals from line (05), columns (d), (e), (f), (g), and (h) to form AGDR-1, block (04)olumns (a), (b), (c), (d), and (e) in the appropriate row.

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